investment was Rs. 43,105. In many instances the expenditure was more than the receipts, *viz.*, Seringapatam, Channapatna, Chikmagalur, Shimoga, Davangere, Harihar, Chitaldrug, Kolar and Tumkur and in only a few instances it was slightly less than the income. The financial condition of many of the Municipal Councils does not appear to be satisfactory and it behoves them to take steps to improve their resources and to reduce expenditure to the utmost possible extent.

7. *Incidence of Taxation.*—The total extent of the Town Municipal area in the State during the year was 45·08 square miles and the total population 225,389. The incidence of taxation per head of population ranged from Re. 0-4-4 in Dodballapur to Rs. 3-10-3 in Chikmaglur and in 14 municipal areas it exceeded Rs. 2. The average incidence works out to Rs. 1-10-8. As compared with 1919-20 when the incidence varied from Re. 0-11-0 to Rs. 5-14-8 and the average incidence was Rs. 2-0-2 per head, this should be considered as very low. There seems therefore ample scope for these councils to improve their sources of revenue by increasing the rate of existing taxes or by levy of new recognised imposts in places where they do not exist.

8. *Public Works.*—A sum of Rs. 1,21,195 was spent under this head both by the Public Works and Civil Departments. The amount spent by the Civil Department was mainly on account of repairs to roads the construction of drains and repairs thereto and other petty items.

Water Supply, Drainages, Town Improvements, etc.—(*a*) *Water Supply.* An estimate of Rs. 15,000, including Government grant of Rs. 4,000 was sanctioned in the year 1923, for improving the water supply plant of the Harihar Town and a grant of Rs. 13,770 was sanctioned for the improvement of Chintamani Town Water Supply.

(*b*) *Drainage.*—The drainage schemes prepared for the Nanjangud and Davangere Towns at an estimated cost of Rs. 89,000 and Rs. 81,687 respectively, had to be kept by for want of funds in the respective municipalities.

9. *Medical Relief and Vital Statistics.*—In the 34 Local Fund Dispensaries, 448,647 persons were treated and in the 7 Ayurvedic and Unani Dispensaries which existed in the area under review the number was 240,139. Thirty three midwives were maintainted from Municipal funds and they attended to 3,016 labour cases. The number of persons vaccinated was 8,309. The number of births registered during the year was 5,762 while the number of deaths was 4,295 and plague was responsible for 739 deaths in 10 Municipal areas where effective measures were taken to prevent its spread. Other wise, public health in the several areas was on the whole good.

10. *Audit of accounts.*—The accounts of 22 Municipal Councils for the year were audited by the Audit Staff of the Comptroller's Office and the Special Audit Committees at Chikmaglur, Tarikere, Chitaldrug, Harihar and Tumkur also audited their accounts for certain periods and no serious irregularities were noticed except the one at Channapatna where a case of misappropriation of mohatarfa tax was detected, which ended in the conviction of the party concerned.

In this connection it is considered necesssary to note that frequent inspections and prompt audit will go a great way to minimise event the minor irregularities and there will be much improvement in the maintenance of accounts. It is therefore incumbent on all Municipal Councils to see that in addition to the audit conducted by the Local Audit Staff of the Comptroller's Office, accounts are checked at least once every quarter as required by the rules by the Special Audit Committee.

11. *General.*—The cattle shows arranged in certain towns met with complete success. The non-official Vice-Presidents and the Councillors are reported to have taken keen interest in the administration of the municipal affairs.

As already stated above, the financial condition of some of the Municipal Councils has to be improved. It is hoped that the councils concerned will bestow attention on this matter and the next year's report will be one of progress in all directions.

B. NAGAPPA,
Secretary to Government,
Local and Legislative Departments.

REVENUE SECRETARIAT.

Relief of Distress in Kolar District.

READ—

Correspondence ending with letter No. D. 3, dated 11th October 1924, from the Revenue Commissioner in Mysore, recommending sanction to the proposal of the Deputy Commissioner, Kolar District, for additional allotments of Rs. 5,000 for Village Improvement works, Rs. 5, 000 for Road works and Rs. 500 for gratuitous relief for the relief of distress in Goribidnur and Bagepalli Taluks.

ORDER No. 245-47—Dis. 2-24, DATED Camp Mysore, the 19TH OCTOBER 1924.

Government are pleased to sanction a sum of Rs. 5,000 for Village Improvement works and an equal sum for Road works in the Kolar District.

3. The charges will be debited to the special provision to be made for Distress Relief measures during the current year.

K. V. ANANTARAMAN,
Secretary to Government,
Revenue Department.

Floods.

READ—

Letter No. D. 1—24-25, dated 30th September 1924, from the Revenue Commissioner in Mysore, requesting sanction to an additional allotment of Rs. 10,000 for issue of loans to sufferers from floods in the Kadur District.

ORDER No. R. 29-31—R. M. 3-24-106, DATED CAMP MYSORE, 18TH OCTOBER 1924.

Sanctioned. This will be met out of the reserve with the Financial Department to be covered in due course by a demand for additional allotment to be submitted to the Legislative Council.

K. V. ANANTARAMAN,
Secretary to Government,
Revenue Department.